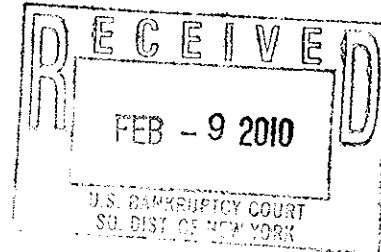


February 4, 2010

Susan Brodsky
221 Belair Drive
Scotts Valley, CA 95066

Clerk of the United States Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York, New York 10004

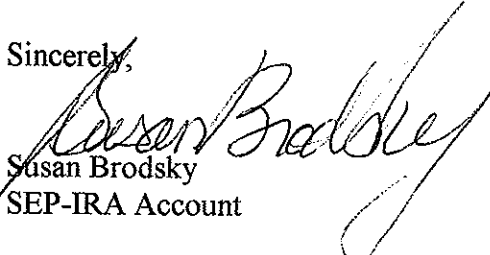


RE: BLMS Claim #007497

In response to the Notice of Trustee's Determination of Claim dated December 8, 2009, I hereby submit my opposition to that determination and the denial of the above referenced claim. Please note that by email from Irving H. Picard dated December 31, 2009, I was granted a 30 day extension from the original date to file this opposition.

Based on applicable law and legislative intent, I respectfully believe that the Trustee erred in that determination. This opposition is submitted to preserve any claim that might be recognized for indirect investment in Bernard L. Madoff Investment Securities LLC. I hereby reserve all rights in this matter, including the right to supplement and amend this opposition.

Sincerely,


Susan Brodsky
SEP-IRA Account